

## **INSTRUCTIONS FOR USING THIS FORM:**

### **Reporting Period:**

This is the period for which taxes were collected. (Specify the month and year)

If you file monthly you will list the month and year the taxes were collected.

If you file quarterly then the period would be Jan-Mar Year, Apr-June Year, July – Sept Year, Oct – Dec Year.

If you file yearly then the reporting period would be **Dec** Year.

### **Filing Frequency:** Monthly, Quarterly, Yearly

Must file monthly unless prior approval to file quarterly or yearly.

### **Tax Liability:**

*Sales Tax* – Retail sales of tangible personal property sold in Baldwin County and by a business located in Baldwin County.

*Sellers Use Tax* - Retail sales of tangible personal property sold in Baldwin County by a business located outside Baldwin County.

*Consumer Use Tax* – This tax is imposed on personal property brought into Baldwin County for storage, use or consumption when a tax was not paid at the time of purchase.

*Rental/Lease Tax* - Tax imposed on leasing or renting of tangible personal property in Baldwin County where the individual does not own the property or has an option to purchase at end of the contract will be reported as Rental/Lease. If they have option to purchase at end of agreement then that additional amount is reported as Sales or Sellers Use Tax.

If the contract specifies the individual WILL OWN the item at end of contract then total amount of lease will be filed as Sellers Use or Sales Tax.

**Tax ID#:** This is the number assigned to you by Baldwin County. If you do not have an assigned number then please contact our office at one of the numbers listed on the tax form.

### **Please complete top of form with your business information:**

Business Name, Address, City, State, Zip

### **TO CALCULATE TAXES DUE:**

Complete your gross taxable amounts (A), less deductions (B) (be sure to complete second page with this information) to arrive at your net taxable amounts (C)

Be sure to list on the appropriate line of Tax Type as applicable.

Multiply by the % listed to obtain your Gross Tax Due (D).

Calculate Discount (applies ONLY to SALES TAX) and list in column (E)

Subtract Discount (E) from Gross Tax Due (D) to calculate Net Tax Due (I)

If no discount applies then move Gross Tax Due amount to Net Tax Due column.

If you have multiple liabilities then complete for all and total in lower right hand corner.

If you are remitting taxes after the due date, you will need to add penalties and interest to the amount due for each liability.

**Complete ALL information in lower left hand corner of tax form.**